

## TITLE 45 DEPARTMENT OF STATE REVENUE

Notice of Public Hearing  
LSA Document #16-425**Notice of Public Hearing**

Under IC 4-22-2-24, notice is hereby given that on February 27, 2017, at 9:00 a.m., at the Indiana Government Center South, 302 West Washington Street, Conference Room 2, Indianapolis, Indiana, the Department of State Revenue will hold a public hearing on a proposed rule to amend 45 IAC 12-1-4, 45 IAC 12-1-5, 45 IAC 12-1-8, 45 IAC 12-1-9, 45 IAC 12-1-11, 45 IAC 12-1-14, 45 IAC 12-1-15, and 45 IAC 12-1-16 to clarify scope of definitions including "distributor", "licensed distributor", "motor vehicle", "person", "taxable marine facility", "terminal or refinery operator", "receive", and "acquire". Adds 45 IAC 12-1-17 to define "use". Amends 45 IAC 12-2-1 to clarify the imposition of tax. Amends 45 IAC 12-2-2 concerning payment of tax by a licensed distributor. Amends 45 IAC 12-2-3 concerning the ultimate burden of tax. Amends 45 IAC 12-2-4 to clarify when gasoline is considered received. Amends 45 IAC 12-2-5 by removing the example. Amends 45 IAC 12-2-7 to update citations. Amends 45 IAC 12-2-9 by removing the example. Amends 45 IAC 12-2-11 to clarify the time gasoline is considered received. Amends 45 IAC 12-2-13 to include a licensed distributor who imported the gasoline. Amends 45 IAC 12-2-15 to include the person blending the product. Amends 45 IAC 12-2-17 to include the person who acquired the gasoline. Amends 45 IAC 12-2-19 to update citations. Amends 45 IAC 12-3-1 to update citations and clarify exemption. Amends 45 IAC 12-3-2 by removing the example. Amends 45 IAC 12-3-3 to update citations. Amends 45 IAC 12-3-4 to clarify the exemption for lost or destroyed gasoline. Amends 45 IAC 12-3-6 to clarify persons eligible for an exemption permit. Amends 45 IAC 12-4-1 to update citations and clarify a license to distribute. Amends 45 IAC 12-4-2 to update citations. Amends 45 IAC 12-4-3 to update citations. Amends 45 IAC 12-4-6 to clarify the bond or rider requirements. Amends 45 IAC 12-4-8 to clarify the bond requirement. Amends 45 IAC 12-4-9 to update citations. Amends 45 IAC 12-4-10 to update citations and clarify license extensions. Amends 45 IAC 12-4-11 to update citations. Amends 45 IAC 12-4-12 to update citations. Amends 45 IAC 12-4-14 to update citations. Amends 45 IAC 12-4-15 to update citations and clarify the requirements for cancellation of a distributor's license. Amends 45 IAC 12-5-2 to clarify the payment due date. Amends 45 IAC 12-5-5 to clarify the payment of due date. Amends 45 IAC 12-5-6 to update citations. Amends 45 IAC 12-5-7 to update citations. Amends 45 IAC 12-7-1 to update citations. Amends 45 IAC 12-7-2 to update citations. Amends 45 IAC 12-7-3 to update citations. Amends 45 IAC 12-7-4 to update citations. Amends 45 IAC 12-8-2 to clarify "use". Amends 45 IAC 12-8-4 to clarify "stationary gasoline engine" and "commercial use". Amends 45 IAC 12-8-6 to clarify refund for tax paid on gasoline for agricultural purposes. Amends 45 IAC 12-8-7 to clarify the gasoline refund for implements of agriculture. Amends 45 IAC 12-8-11 to update citations. Amends 45 IAC 12-8-11.1 to clarify refund for tax paid on gasoline for proportional use. Amends 45 IAC 12-8-12 to clarify refund for tax paid on gasoline used for operating a taxicab. Adds 45 IAC 12-8-12.5 concerning refund to tax paid on gasoline used to create racing fuel. Amends 45 IAC 12-8-17 to update citations. Repeals 45 IAC 12-2-12, 45 IAC 12-2-14, 45 IAC 12-2-16, 45 IAC 12-2-18, 45 IAC 12-3-5, 45 IAC 12-4-5, and 45 IAC 12-8-5.

The proposed rule does not impose requirements or costs under IC 4-22-2-24(d)(3).

Copies of these rules are now on file at the Indiana Government Center North, 100 North Senate Avenue, Room N248 and Legislative Services Agency, Indiana Government Center North, 100 North Senate Avenue, Room N201, Indianapolis, Indiana and are open for public inspection.

Adam J. Krupp  
Commissioner  
Department of Revenue

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